

**TERMS OF SUBSCRIPTION.**  
The Gazette will be published every Thursday on the following terms:  
One year in advance \$1.00  
After the expiration of six months \$2.00  
For less than one year at the rate of \$1.50  
Per annum, but invariably in advance.  
No discontinuance until arrangements are paid.

**BOOK AND JOB PRINTING.**

We are prepared to execute all descriptions of JOB WORK, such as CARDS, CIRCULARS, POSTERS, BALL TICKETS, and every other variety of PLAIN AND FANCY JOB PRINTING, with new and superior type, and on short notice.

**COUNTY OFFICERS.**

Judge of Fairfield County Court—P. VAN TRUMP. Residence, Lancaster, Ohio.  
Probate Judge—JESSE LEONHARDT. Office in Public Building.  
Prosecuting Attorney—TALL SLOUGH.  
Sheriff—JAMES MILLER. Office at the Jail.  
Clerk of Court—JOHN C. BAINEY. Office, Public Building.  
Auditor—WILLIAM ROBINSON. Office, Public Building.  
Treasurer—O. E. DAVIS. Office, Public Building.  
Recorder—A. STEVENS. Office, Public Building.  
Surveyor—E. L. HANNUM. Office, Public Building.  
Comptroller—J. SUTHERLAND. Office, Public Building.  
Commissioners—JOSEPH SHARP, of Bern township; JONAS A. BAKER, of Walnut township, and JOHN W. CUNNINGHAM, of Hocking Tp.  
School Examining Committee—WILLIAM WHITNEY, JOHN WILLIAMS and GRACE C. BUTLER.

**The Soldier's Burial.**

Comrades, find for him a grave  
Where the hoofs of war-stained clatters;  
Where but childhood feet may patter;  
Any where; it will not matter:  
Only find a grave.

Comrades, lay him softly down,  
Was he not our brother's son?  
Though no woman's so tender,  
With a soul so true and tender:  
Softly lay him down.

Comrades, roughly lay him not;  
Never stir that brow that lies  
As it lay when he was dying,  
With the bullets 'round him lying:  
Roughly lay him not.

Comrades, move him tenderly,  
As the touch of fondest mother—  
As a sister would a brother—  
As a woman would another:  
Move him tenderly.

Comrades, lower him gently down;  
Aid for him how death's fast;  
But his face is still more quiet  
Than our own, where life-career riot:  
Lower him gently down.

Comrades, drop a tear for him,  
Through our camp-fires blaze as brightly,  
And the low song rises as lightly,  
We shall miss our mess-mate nightly:  
Drop a tear for him.

Comrades, now our work is done  
Soldiers have no time to sorrow;  
Rather let us courage borrow  
For the struggles of the morrow:  
Now our work is done.

For the Lancaster Gazette.  
Let us go to the Woods.

BY A. T. MASON.

Let us go to the woods, the sweet, sweet woods,  
Divine objects are to be seen;  
The trees have exchanged their dark winter hood,  
For those of the liveliest green.  
Wild flowers are shooting up through the moss,  
To receive a kiss from the breeze,  
The vines are winding their tendrils above,  
The low branches of the green trees.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, haste let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

Let us go to the woods, come let us go,  
'Twill be pleasant to sit in the shade,  
And list to the rill that murmurs below;  
The hill at the edge of the glade.  
And true it is, the sweet wild flowers,  
And talk about things that we love,  
The birds will sing their merry, merry songs,  
With music from the dense bushes above.

Let us go to the woods, come let us go,  
While nature is lovely and fair;  
See the tall trees, as they wave to and fro,  
Seem to be inviting us there.  
Oh! beautiful woods, how dearly I love  
Thy arbors and moss-covered seats,  
Thy flowers below, thy sweet birds above;  
Thy nooks, and shady retreats.

# The Lancaster Gazette.

THE UNION OF THE STATES—ONE COUNTRY—ONE DESTINY.

VOL. 4. NO. 12.

LANCASTER, OHIO, JUNE 18, 1863.

Established 1826.

sing our brigade were massed around General Craft and staff, himself being in the centre of a hollow square. He delivered a speech appropriate to the occasion, and then read the following address to the

**SOLDIERS OF THE 90TH.**  
By the request of the ladies of the different counties represented in your regiment, I present to you this Banner. Accept it as a testimonial from your mothers, sisters, wives and daughters. The cause that has bidden you forsake your homes is one of the holiest in the history of nations. The proud mission of saving from ruin the best Government the world ever knew. We bestow these colors upon you in consideration of your patriotic conduct upon a field of carnage—the hand to hand contest during which your valorous spirits never swerved; but faithful even unto death you stood while comrades fell thick and fast around you, but undiminished you bore aloft upward and onward ever your tattered but triumphant ensign. Enduring countless ills rather than one star should drop from off their beauteous heaven of blue; each star burnished by a father's or a kinsman's blood bequeathed with joy—an heirloom to brave sons from martyred sires. Full well we realize the sufferings you have endured for the sake of perpetuating to posterity the privilege of our glorious birth-right. Through long, wearisome marches we have followed you day by day in prayer and agony of feeling, as you have fainted with hunger, thirst and fatigue, untold hardships uncomplainingly—determined to die as the Spartans, slowly by inches, or live to fix aloft forever the Banner of our Liberties. Our hearts have swelled high with gratitude, love and admiration for your living bravery, as we have mourned in sorrowing bitterness over the gallant dead of the 90th. The remembrance of their heroic suffering, their glorious death, shall brighten ever upon history's page as years roll on—linger ever in hallowed fragrance around our hearts and cheer on to victory and vengeance the heroes of Stone River.

Tried remnant of the brave 90th! Though many of you are dearer than life to us, with high hearted hope we again bid you go forth to the conflict, to battle for, and if need be, to die for freedom. Let these colors wave—not a star grow dim. Let not traitors hands tear it from its proud eminence. Let not traitor's feet trample it to the earth, or traitors voices scorn it. With our hopes and prayers we dedicate these colors, that when they lead the Heroes of Stone River, God the omnipotent arbiter of the destinies of nations may never withhold, but ever bless your deeds of valor with the crowning blessing of victory. To fight in so noble a cause we cannot but bid you go to victory or to death!

(Signed) S. N. YEOMAN.  
A response was made by Col. Rippey, but was not heard by myself—sufficient three hearty cheers were given by the other regiments for the 90th, when three cheers were proposed by Col. Yeoman for our Northern sisters, wives and daughters! Oh, such hearty, willing cheers as went up from the throats of the 90th was a good augur that their admonitions would not speedily be forgotten. But adieu.

From the 1st Ohio.  
CAMP DRAKE, MURFREESBORO,  
June 5th, 1863.

DEAR GAZETTE:

I have been waiting for something to turn up for so long a time, that I have got tired of waiting, and shall run the risk of your displeasure by again addressing you.

Since writing you last our Regiment has been reinforced by four recruits from Fairfield—George W. Brook, Sackler, Charley Kutz, Asst; Jack Reed and Sam McCleery, Clerks; Joshua Lamotte, Coachman—making things look in this locality, for the first time decidedly Lancasterian. Brook as a business man and gentleman has already gained the good will of the Regiment, and a better reputation for sutlering, don't drill four hours per day and do fatigue duty between times. Charley Kutz, with his conviviality of disposition amuses all hands with his quaint descriptions of California life, and the Golden Elephant, whilst Jack Reed fresh from hard tack and bean-soup, dispenses commodities in a soldierly manner. These three, as you may imagine constitute a whole team, the wagon and harness, but when you place old Joshua Lamotte on the box and give him the reins, the firm is complete, and so all aboard for Shelbyville! Fat Sam McCleery of Greenfield is also here as Clerk, and makes an excellent appearance, being three feet, two inches across the breast.

Don't imagine for a moment, dear Gazette, that I am writing this for the purpose of elevating to my lips the delicious nectar of the Bacchanals at Brook's expense, 'tis merely to give you an idea of the vast estimation in which I hold their Root & Butterfield principles.

We have had nothing very interesting or exciting in this latitude lately, in fact it has been more quiet than at any time during my recollection. The last few days, however, have been different and the seeming lethargy is coming to a close. Our picket lines have been strengthened, our outposts and the different avenues to this place are now more carefully guarded, whilst our reconnoitering parties invariably meet the enemy a few miles out on either route. What this means I know not;—it may be, that tired of waiting for us to advance, Secession is coming to give us battle, drive us back into our fortifications, storm our breastworks, scale the walls and tumble in on the shrieking Yankees; cut off our cracker line and hold a regular carnival over Yankee bean-soup. But while they are at it, we will most probably see them and enter a solemn protest. On the other hand it may be merely a ruse to deceive us into that belief whilst they are leaving Tallahoma. Even whilst writing the loud booming of cannon in the direction of Franklin to our right, and on our front towards Shelbyville tells of more than a mere skirmish, and we are all under orders to march at a moment's notice.

Our pickets are now on duty with knapsacks, shelter-tents, clothing and seven days rations, ready to join their respective Divisions at the picket-line. At the time of Bragg and Buell's foot race through here last Fall, all we had to carry was on our backs and in our hands, our money and rations being in our pocket-books—now we go with a full lot of clothing, knapsack, gun and accoutrements, shelter-tents three days rations in our haversacks, four in our knapsacks and two in our hats; and a million bushels of everything in the rear, which will be protected by a sufficient force to repel any marauding force of Morganites who may see fit to try an assault in the absence of the main army.

Convalescents and exchanged prisoners are still coming in, about three hundred having arrived to-day for our Division alone; to-morrow our Brigade will be reinforced by about two hundred more who are now in Louisville. This will make 500 for Johnston's Division of the right wing, who are all war-stained heroes from the fields of Shiloh, Chaplin Hills, and Stone River, who will amount to more effectively than two full regiments of new recruits or conscripts.

Forced back the morning of the 31st of December last, cut off by cavalry and captured, many of them return with revenge burning in their bosoms, and all that they will bear good accounts of, that there can be no doubt.

The 17th is still at Triune; the 90th on Cripple Creek, each having the same orders relative to marching as ourselves.

Hooker is still Captain of Company A. When Captain Stafford was promoted to the Majorship, Hooker as 1st Lieutenant got the Captaincy, which made him 10th in rank. He is now fifth in rank, with the prospect of fourth, the old Captains resign one after another in order to give him a chance.

We are very well supplied with grub here, but I occasionally have an extra meal forced on me, by Lieut. Gust. Keller of the fortifications; Lieut. George Comany and Holmes of the 6th Ohio; Col. Jim Neibling, Lieut. Dan Richards and Sutters Tom Richards and Jim Clifford of the 21st Ohio, which I accept with alacrity, devour with avidity thank them in felicitous language, wishing them many happy "returns of the joyous occasions!" The most magnificent present I have yet seen in the army, was made to Col. Neibling by the non-commissioned officers and privates of the 21st. It was a two-edged sword, with sash, spurs of solid silver, belt, field-glass, etc. The scabbard is solid silver and on it is inscribed the Colonel's famous battle command at Stone River: to his Regiment of over nine hundred men—"Go in twenty-onesters, and give 'em hell by the acre!"

I have just received a Gazette, which tells me that Bob has been superseded by Abe. The out-going and in-coming have my best wishes for future success. As Abe is a poet, I will give him some of my own verses, knowing that he can appreciate them. Here goes:

As I have nothing more to write,  
I will hand this pen back to the Miller  
I got it, and say good night!

**Decision Relative to the Assessment of the Income Tax.**  
The following decision will be found important and interesting to our readers. Cut them out and paste them in a convenient place:  
The income tax must be assessed and paid in the district in which the person resides. The place where the person votes, or is entitled to vote, is deemed his residence. When not a voter, the place where tax on personal property is paid is held to be the place of residence.

In cases of limited partnerships, formed with the condition that no dividend or division of profits shall be made until the expiration of the partnership, each member of such firm will be required to return his share of profits arising from such business, for the year 1862, as had they no desired, a division of the profits could have been made.

Grains or profits realized from the sale of property during the year 1862, which property was purchased before the Excise Law went into effect, should be returned as income for the year 1862.

The executors or administrators of the estates of persons, who died in the year 1862, should make return of the income thereof for the year 1862.

A merchant's return of income should cover the business for the year 1862, excluding previous years. Uncollected accounts must be estimated.

Physicians and lawyers should include actual receipts for services rendered in 1862, together with an estimate of unrealized or contingent income due to that year.

Dividends and interest payable in 1862 should be returned as income for that year, no matter when declared.

Dividends derived from gas stock are taxable as income.

Income derived from coal mines must be returned, although a tax has been previously paid on the coal produced. No deduction can be made because of the diminished value, actual or supposed, of the coal vein or bed, by the process of mining.

Rent derived from coal mines is income. Premiums paid for life insurance shall not be allowed as deduction in statement of income.

Pensions received from the United States Government must be returned with other incomes subject to taxation.

Old debts, formerly considered hopelessly lost, but paid within the time covered by the return of income should be included in this statement.

Debts considered hopelessly lost on the 31st of December, 1862, and due to the business of the year 1862, may be deducted from the profits of business; if subsequently paid, they must be included in the return for the year in which paid.

In order to give full effect to the provision to the 91st section of the act July 1st, 1862, respecting the tax on that portion of income derived from United States securities, it is directed that when income is derived partly from these and partly from other sources, the \$600 and other allowances made by law and other sources, as far as possible from that portion of income derived from other sources, and subject to three per cent. tax.

No deduction can be allowed from the taxable income of a merchant for compensation paid for the services of a minor son.

A farmer, when making return of the total amount of his "farm produce," shall be allowed to deduct therefrom the subsistence of horses, mules, oxen and cattle used exclusively in the carrying on of said farm. The term "farm produce" is construed to include all productions of a farm, of what nature or kind soever.

The account of stock sold by a farmer since December 31st, 1862, should not be included in the present assessment, but the profit realized therefrom must be accounted for in his next year's return. Where he has included in his return produce raised by him, and fed in whole or part to stock subsequently sold, he must account for the grain realized by the feeding and selling of said stock. Where he has not included the produce so fed, he must return, as profits, the difference between the value of said stock on the 31st of December, 1861, and the amount realized for them.

Fertilizers purchased by farmers to maintain their land in present productive condition, will be considered as "repairs" in estimating income.

Interest should be considered as income only when paid, unless it is collectable and remains unpaid by the collector or agreement of the creditor.

Losses incurred in the prosecution of business are a fair offset to gains derived from business but not from those portions of income derived from fixed investments, such as bonds, mortgages, rents, and the like.

Property used in business, and furnishing profits, when destroyed by fire, may be restored at the expense of those profits, to the condition when destroyed; if insured, the difference between insurance received and amount expended in restoration will be allowed.

The increased value given a new building by permanent improvements will be charged to capital—not income.

The contingent fund of manufacturing corporations, made during the year 1862, and not distributed, should not be returned as part of the income of stockholders.

The undistributed earnings of a corporation, made previous to September 1st, 1862, whether the corporation is required to pay tax on dividends or

not, should not be considered as the income of the stockholders, nor should the corporation be required to make return of said reserved earnings as trustees, under section 93 of the Excise Law.

The income of literary, scientific, or other charitable institutions, in the hands of trustees or others, is not subject to income tax.

When a person boards or rents a room or rooms, the rent thereof, in lieu of rent of houses, should be deducted from the amount of income subject to taxation.

Losses sustained in business since December 31st, 1862, will not enter into the income assessment for 1862.

Interest on borrowed capital used in business may be deducted from income.

If a planter returns all his farm products, he will be allowed to deduct the actual expense of subsistence and clothing his slaves.

Legatees are not required to return their legacies as income. There is a special tax on legacies of personal property in section 111.

The income tax is assessed upon the actual income of individuals. Firms, as such, will not make returns.

The profits of a manufacturer from his business are not exempt from income tax, in consequence of his having paid the excise tax imposed by law upon articles manufactured by him.

As bridges, express, telegraph, steam, and ferry boat companies, are not authorized by law to withhold and pay to Government any tax upon interest paid, or dividend declared by them, all income of individuals derived from these sources is liable to income tax.

All persons neglecting or refusing to make return of income, except in case of sickness are brought within the penalties prescribed in the 11th section of the act of July 1st, 1862, viz: an addition of 50 per cent. to the amount ascertained by the Assistant Assessors, upon such information as he can obtain, and a penalty of \$100, to be recovered for the United States, with costs of suit.

**Rules for Redemption of Postage Currency.**

1. Postage Currency not mutilated, when presented to an Assistant Treasurer or Designated Depository of the United States for redemption, must have been assented by the holder, according to denominations, with the faces and upper sides in corresponding order in the packages.

2. When presented in sufficient numbers, each package must contain one hundred pieces; it must be securely pinned with a paper strap at least one inch wide, on the strip must be written, in ink, the number of pieces, denomination, date of deposit, and the name of the owner.

3. The entire deposit must be securely done up in one package, and upon the wrapper, endorsed with ink, the date of deposit, the amount contained, and the name and residence of the owner.

4. No sum less than five dollars will be redeemed, and the packages will be paid for in lawful money of the United States, in the order as to time in which they shall have been received, so soon as the currency can be counted and passed upon.

**RULES FOR REDEMPTION OF MUTILATED POSTAGE CURRENCY.**

OFFICE TREASURER U. S.,  
Washington, D.C. April, '63.

Fractional notes commonly known as Postage Currency, can be exchanged, if not mutilated, with any Assistant Treasurer or Designated Depository of the United States; in sums not less than five dollars. Defaced notes, if whole, are not considered as mutilated; nor is an evidently accidental injury, not reducing the note by more than one-tenth its original size, regarded as mutilation. Mutilated fractional notes will be redeemed at the Treasury of the United States, at the city of Washington, under the following regulations, established as necessary guards against fraud, and for the protection of the community.

1. Fragments of a note will not be redeemed until it shall be clearly evident that they constitute one-half or more of one original note; in which case, notes, however mutilated will be redeemed in proportion to the whole note, reckoning by fifths.

2. Mutilations less than one-tenth will be disregarded, unless fraudulent; but any mutilation which destroys more than one-tenth the original note will reduce the redemption value of the note by one-fifth its face value.

3. Mutilated notes presented for redemption must be in sums not less than three dollars of the original full face value.

F. E. SPINER,  
Treasurer United States.

TREASURY DEPT., WASHINGTON,  
May 13th, 1863.

To guard against frauds upon the Government, and to secure the just rights of holders, the following rules, for the redemption of mutilated United States, are hereby established:

**RULES.**

First—Mutilated notes which have been torn, no matter how much, but of which it is evident that all the fragments are returned; or defaced, no matter how badly, but certainly satisfactorily genuine, will be redeemed at their full face value on presentation.

Second—Fragments of notes will be redeemed in full only when accompanied by an affidavit stating the cause and manner of the mutilation, and that the missing part of the note is totally

destroyed. The good character of the affiant must also be fully vouched by the officer before whom the affidavit is taken.

Third—In the absence of such affidavit, fragments of notes will not be paid in full, but the parts presented will be redeemed in their proportion to the whole note; reckoning, as a general rule, by twentieths.

Fourth—Less than half of a note will not be redeemed, except by payment of the full value of the note under the second rule; or by payment of the proportional value of the missing part, when presented under the fifth rule.

Fifth—Fragments of notes, for